



Cynthia Underwood (ACTING)  
Commissioner

# State of Alabama Department of Revenue

([www.revenue.alabama.gov](http://www.revenue.alabama.gov))  
50 North Ripley Street  
Montgomery, Alabama 36132

Cynthia Underwood  
Assistant Commissioner  
Lewis A. Easterly  
Secretary

December 18, 2007

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the City of Lincoln, Alabama, and its police jurisdiction (located in Talladega County).

On October 9, 2007, the governing body of the City of Lincoln adopted Ordinance No. 2008-01 increasing the rates of the City of Lincoln sales and use taxes effective January 1, 2008. The increased sales and use tax rates are shown below:

Sales & Use Tax Rates:	<u>Old Rates</u>	<u>New Rates</u>
General Rate .....	4.5%	5%
Admissions to places of amusement and entertainment .....	4.5%	5%
Retail selling price of food for human consumption		
sold through vending machines .....	4.5%	5%
Net difference paid for machines, machinery, and equipment		
used in planting, cultivating, and harvesting farm products .....	.75%	1%
Machines, parts, and attachments for machines used in		
manufacturing tangible personal property .....	.75%	1%
Net difference paid for all automotive vehicles,		
truck trailers, semi-trailers, and house trailers .....	.75%	.75%
Withdrawal fee for automotive vehicle dealers only.....	\$1.00	\$3.00

If sales are made and delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the City of Lincoln but within the police jurisdiction, the rates of sales and use taxes are one-half the rates shown above.

The Law requires that the City of Lincoln sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the City of Lincoln sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501).

Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at [www.revenue.alabama.gov/salestax/efiling.html](http://www.revenue.alabama.gov/salestax/efiling.html) or by telephone by calling toll free 1-800-828-1727. Telephone-filers should use Locality Code 9403.

Please direct all questions regarding the City of Lincoln sales and use taxes to this office:

Alabama Department of Revenue  
Sales, Use & Business Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710  
334-242-1490 or 866-576-6531